IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 21ST DECEMBER 2006 / 30TH AGRAHAYANA 1928

WP(C).No. 34073 OF 2006(F)

PETITIONER:

G. RADHAKRISHNA KURUP,
M/S.LAKSHMI TIMBER TRADERS,
PERUMBAVOOR,
ERNAKULAM DISTRICT.

BY ADV. SRI.N.MURALEEDHARAN NAIR

RESPONDENTS:

---

1. SALES TAX OFFICER, 1ST CIRCLE,
PERUMBAVOOR.

2. DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, ERNAKULAM.

3. DEPUTY TAHSILDAR (R.R.),
TALUK OFFICE, KUNNATHUNAD, PERUMBAVOOR.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 21/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

==========

W.P.(C) NO. 34073 OF 2006

==========

DATED THIS, THE 21ST DAY OF DECEMBER, 2006.

J U D G M E N T

As against the modified assessment order, petitioner has preferred an appeal as per Ext.P5 along with Ext.P6 application for stay. However, there is a delay in filing the appeal and hence Ext.P7 petition for condonation of delay was also filed. According to him, he could not produce C Form before the original assessing authority; but he has already produced Photostat copy of the same before the appellate authority. It is also his case that in case C Forms are accepted his liability will only be Rs.30,000/-. The total amount demanded as per Ext. P8 is Rs. 98,019/- inclusive of interest of Rs. 39,274-.

2. Heard the learned Government Pleader also. In the circumstances, there will be a direction that in case petitioner pays an amount of Rs. 30,000/- (thirty thousand) within three weeks, further proceedings for recovery of the amount covered by Ext.P8 shall stand stayed until final orders are passed by he appellate authority.

The writ petition is disposed of as above.

P.R. RAMAN,
(JUDGE)

knc/-